

## PO Box 36 • Boise ID 83722-0410 11321 W Chinden Blvd • Boise ID 83714-1021

May 10, 2023

Laurel Thomas City Clerk PO Box 415 Priest River, ID 83856

Subject: Ordinance No. ord. 628 PRIEST RIVER (CITY)

Dear Laurel Thomas:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

- Annexation Not Recognized:
  - Legal description does not close or match map. Documentation to be filed for newly created or altered cities, taxing districts, or RAAs include a legal description which plainly and clearly defines the boundary of a newly formed city, taxing district, or RAA or the boundary of an alteration to an existing one. Bearings and distances must continuously define the boundary of any area with a closure accuracy of at least one (1) part in five thousand (5,000).

Please make this correction, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 255.

Before this annexation/de-annexation can be processed for the 2024 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit <a href="https://tax.idaho.gov/distchanges">https://tax.idaho.gov/distchanges</a>.

Sincerely,

Geographic Information Systems Division Technical Support Bureau Idaho State Tax Commission Phone (208) 334-7750 Email gis@tax.idaho.gov CC:

Donna Gow, Bonner County Assessor Michael Rosedale, Bonner County Clerk